



Sen. Gary Forby

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09500HB1054sam001

LRB095 10281 NHT 50838 a

1 AMENDMENT TO HOUSE BILL 1054

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1054 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Local Government Debt Reform Act is amended  
5 by changing Section 15 as follows:

6 (30 ILCS 350/15) (from Ch. 17, par. 6915)

7 Sec. 15. Double-barrelled bonds. Whenever revenue bonds  
8 have been authorized to be issued pursuant to applicable law or  
9 whenever there exists for a governmental unit a revenue source,  
10 the procedures set forth in this Section may be used by a  
11 governing body. General obligation bonds may be issued in lieu  
12 of such revenue bonds as authorized, and general obligation  
13 bonds may be issued payable from any revenue source. Such  
14 general obligation bonds may be referred to as "alternate  
15 bonds". Alternate bonds may be issued without any referendum or  
16 backdoor referendum except as provided in this Section, upon

1 the terms provided in Section 10 of this Act without reference  
2 to other provisions of law, but only upon the conditions  
3 provided in this Section. Alternate bonds shall not be regarded  
4 as or included in any computation of indebtedness for the  
5 purpose of any statutory provision or limitation except as  
6 expressly provided in this Section.

7 Such conditions are:

8 (a) Alternate bonds shall be issued for a lawful corporate  
9 purpose. If issued in lieu of revenue bonds, alternate bonds  
10 shall be issued for the purposes for which such revenue bonds  
11 shall have been authorized. If issued payable from a revenue  
12 source in the manner hereinafter provided, which revenue source  
13 is limited in its purposes or applications, then the alternate  
14 bonds shall be issued only for such limited purposes or  
15 applications. Alternate bonds may be issued payable from either  
16 enterprise revenues or revenue sources, or both.

17 (b) Alternate bonds shall be subject to backdoor  
18 referendum. The provisions of Section 5 of this Act shall apply  
19 to such backdoor referendum, together with the provisions  
20 hereof. The authorizing ordinance shall be published in a  
21 newspaper of general circulation in the governmental unit.  
22 Along with or as part of the authorizing ordinance, there shall  
23 be published a notice of (1) the specific number of voters  
24 required to sign a petition requesting that the issuance of the  
25 alternate bonds be submitted to referendum, (2) the time when  
26 such petition must be filed, (3) the date of the prospective

1 referendum, and (4), with respect to authorizing ordinances  
2 adopted on or after January 1, 1991, a statement that  
3 identifies any revenue source that will be used to pay debt  
4 service on the alternate bonds. The clerk or secretary of the  
5 governmental unit shall make a petition form available to  
6 anyone requesting one. If no petition is filed with the clerk  
7 or secretary within 30 days of publication of the authorizing  
8 ordinance and notice, the alternate bonds shall be authorized  
9 to be issued. But if within this 30 days period, a petition is  
10 filed with such clerk or secretary signed by electors numbering  
11 the greater of (i) 7.5% of the registered voters in the  
12 governmental unit or (ii) 200 of those registered voters or 15%  
13 of those registered voters, whichever is less, asking that the  
14 issuance of such alternate bonds be submitted to referendum,  
15 the clerk or secretary shall certify such question for  
16 submission at an election held in accordance with the general  
17 election law. The question on the ballot shall include a  
18 statement of any revenue source that will be used to pay debt  
19 service on the alternate bonds. The alternate bonds shall be  
20 authorized to be issued if a majority of the votes cast on the  
21 question at such election are in favor thereof provided that  
22 notice of the bond referendum, if held before July 1, 1999, has  
23 been given in accordance with the provisions of Section 12-5 of  
24 the Election Code in effect at the time of the bond referendum,  
25 at least 10 and not more than 45 days before the date of the  
26 election, notwithstanding the time for publication otherwise

1 imposed by Section 12-5. Notices required in connection with  
2 the submission of public questions on or after July 1, 1999  
3 shall be as set forth in Section 12-5 of the Election Code.  
4 Backdoor referendum proceedings for bonds and alternate bonds  
5 to be issued in lieu of such bonds may be conducted at the same  
6 time. Notwithstanding any other provision of this Section, a  
7 backdoor referendum is not required if the revenue source  
8 pledged to the payment of the alternate bonds includes revenues  
9 obtained from the County School Facility Occupation Tax Law  
10 under Section 5-1006.7 of the Counties Code.

11 (c) To the extent payable from enterprise revenues, such  
12 revenues shall have been determined by the governing body to be  
13 sufficient to provide for or pay in each year to final maturity  
14 of such alternate bonds all of the following: (1) costs of  
15 operation and maintenance of the utility or enterprise, but not  
16 including depreciation, (2) debt service on all outstanding  
17 revenue bonds payable from such enterprise revenues, (3) all  
18 amounts required to meet any fund or account requirements with  
19 respect to such outstanding revenue bonds, (4) other  
20 contractual or tort liability obligations, if any, payable from  
21 such enterprise revenues, and (5) in each year, an amount not  
22 less than 1.25 times debt service of all (i) alternate bonds  
23 payable from such enterprise revenues previously issued and  
24 outstanding and (ii) alternate bonds proposed to be issued. To  
25 the extent payable from one or more revenue sources, such  
26 sources shall have been determined by the governing body to

1 provide in each year, an amount not less than 1.25 times debt  
2 service of all alternate bonds payable from such revenue  
3 sources previously issued and outstanding and alternate bonds  
4 proposed to be issued. The 1.25 figure in the preceding  
5 sentence shall be reduced to 1.10 if the revenue source is a  
6 governmental revenue source. The conditions enumerated in this  
7 subsection (c) need not be met for that amount of debt service  
8 provided for by the setting aside of proceeds of bonds or other  
9 moneys at the time of the delivery of such bonds.  
10 ~~Notwithstanding any other provision of this Section, a backdoor~~  
11 ~~referendum is not required if the proceeds backing the debt are~~  
12 ~~realized from revenues obtained from the County School Facility~~  
13 ~~Occupation Tax Law under Section 5-1006.7 of the Counties Code.~~

14 (c-1) In the case of alternate bonds issued as variable  
15 rate bonds (including refunding bonds), debt service shall be  
16 projected based on the rate for the most recent date shown in  
17 the 20 G.O. Bond Index of average municipal bond yields as  
18 published in the most recent edition of The Bond Buyer  
19 published in New York, New York (or any successor publication  
20 or index, or if such publication or index is no longer  
21 published, then any index of long-term municipal tax-exempt  
22 bond yields selected by the governmental unit), as of the date  
23 of determination referred to in subsection (c) of this Section.  
24 Any interest or fees that may be payable to the provider of a  
25 letter of credit, line of credit, surety bond, bond insurance,  
26 or other credit enhancement relating to such alternate bonds

1 and any fees that may be payable to any remarketing agent need  
2 not be taken into account for purposes of such projection. If  
3 the governmental unit enters into an agreement in connection  
4 with such alternate bonds at the time of issuance thereof  
5 pursuant to which the governmental unit agrees for a specified  
6 period of time to pay an amount calculated at an agreed-upon  
7 rate or index based on a notional amount and the other party  
8 agrees to pay the governmental unit an amount calculated at an  
9 agreed-upon rate or index based on such notional amount,  
10 interest shall be projected for such specified period of time  
11 on the basis of the agreed-upon rate payable by the  
12 governmental unit.

13 (d) The determination of the sufficiency of enterprise  
14 revenues or a revenue source, as applicable, shall be supported  
15 by reference to the most recent audit of the governmental unit,  
16 which shall be for a fiscal year ending not earlier than 18  
17 months previous to the time of issuance of the alternate bonds.  
18 If such audit does not adequately show such enterprise revenues  
19 or revenue source, as applicable, or if such enterprise  
20 revenues or revenue source, as applicable, are shown to be  
21 insufficient, then the determination of sufficiency shall be  
22 supported by the report of an independent accountant or  
23 feasibility analyst, the latter having a national reputation  
24 for expertise in such matters, demonstrating the sufficiency of  
25 such revenues and explaining, if appropriate, by what means the  
26 revenues will be greater than as shown in the audit. Whenever

1 such sufficiency is demonstrated by reference to a schedule of  
2 higher rates or charges for enterprise revenues or a higher tax  
3 imposition for a revenue source, such higher rates, charges or  
4 taxes shall have been properly imposed by an ordinance adopted  
5 prior to the time of delivery of alternate bonds. The reference  
6 to and acceptance of an audit or report, as the case may be,  
7 and the determination of the governing body as to sufficiency  
8 of enterprise revenues or a revenue source shall be conclusive  
9 evidence that the conditions of this Section have been met and  
10 that the alternate bonds are valid.

11 (e) The enterprise revenues or revenue source, as  
12 applicable, shall be in fact pledged to the payment of the  
13 alternate bonds; and the governing body shall covenant, to the  
14 extent it is empowered to do so, to provide for, collect and  
15 apply such enterprise revenues or revenue source, as  
16 applicable, to the payment of the alternate bonds and the  
17 provision of not less than an additional .25 (or .10 for  
18 governmental revenue sources) times debt service. The pledge  
19 and establishment of rates or charges for enterprise revenues,  
20 or the imposition of taxes in a given rate or amount, as  
21 provided in this Section for alternate bonds, shall constitute  
22 a continuing obligation of the governmental unit with respect  
23 to such establishment or imposition and a continuing  
24 appropriation of the amounts received. All covenants relating  
25 to alternate bonds and the conditions and obligations imposed  
26 by this Section are enforceable by any bondholder of alternate

1 bonds affected, any taxpayer of the governmental unit, and the  
2 People of the State of Illinois acting through the Attorney  
3 General or any designee, and in the event that any such action  
4 results in an order finding that the governmental unit has not  
5 properly set rates or charges or imposed taxes to the extent it  
6 is empowered to do so or collected and applied enterprise  
7 revenues or any revenue source, as applicable, as required by  
8 this Act, the plaintiff in any such action shall be awarded  
9 reasonable attorney's fees. The intent is that such enterprise  
10 revenues or revenue source, as applicable, shall be sufficient  
11 and shall be applied to the payment of debt service on such  
12 alternate bonds so that taxes need not be levied, or if levied  
13 need not be extended, for such payment. Nothing in this Section  
14 shall inhibit or restrict the authority of a governing body to  
15 determine the lien priority of any bonds, including alternate  
16 bonds, which may be issued with respect to any enterprise  
17 revenues or revenue source.

18 In the event that alternate bonds shall have been issued  
19 and taxes, other than a designated revenue source, shall have  
20 been extended pursuant to the general obligation, full faith  
21 and credit promise supporting such alternate bonds, then the  
22 amount of such alternate bonds then outstanding shall be  
23 included in the computation of indebtedness of the governmental  
24 unit for purposes of all statutory provisions or limitations  
25 until such time as an audit of the governmental unit shall show  
26 that the alternate bonds have been paid from the enterprise

1 revenues or revenue source, as applicable, pledged thereto for  
2 a complete fiscal year.

3 Alternate bonds may be issued to refund or advance refund  
4 alternate bonds without meeting any of the conditions set forth  
5 in this Section, except that the term of the refunding bonds  
6 shall not be longer than the term of the refunded bonds and  
7 that the debt service payable in any year on the refunding  
8 bonds shall not exceed the debt service payable in such year on  
9 the refunded bonds.

10 Once issued, alternate bonds shall be and forever remain  
11 until paid or defeased the general obligation of the  
12 governmental unit, for the payment of which its full faith and  
13 credit are pledged, and shall be payable from the levy of taxes  
14 as is provided in this Act for general obligation bonds.

15 The changes made by this amendatory Act of 1990 do not  
16 affect the validity of bonds authorized before September 1,  
17 1990.

18 (Source: P.A. 95-675, eff. 10-11-07.)

19 Section 10. The Counties Code is amended by changing  
20 Section 5-1006.7 as follows:

21 (55 ILCS 5/5-1006.7)

22 Sec. 5-1006.7. School facility occupation taxes.

23 (a) The county board of any county may impose a tax upon  
24 all persons engaged in the business of selling tangible

1 personal property, other than personal property titled or  
2 registered with an agency of this State's government, at retail  
3 in the county on the gross receipts from the sales made in the  
4 course of business to provide revenue to be used exclusively  
5 for school facility purposes if a proposition for the tax has  
6 been submitted to the electors of that county and approved by a  
7 majority of those voting on the question as provided in  
8 subsection (c). The tax under this Section may be imposed only  
9 in one-quarter percent increments and may not exceed 1%.

10 This additional tax may not be imposed on the sale of food  
11 for human consumption that is to be consumed off the premises  
12 where it is sold (other than alcoholic beverages, soft drinks,  
13 and food that has been prepared for immediate consumption) and  
14 prescription and non-prescription medicines, drugs, medical  
15 appliances and insulin, urine testing materials, syringes and  
16 needles used by diabetics. The Department of Revenue has full  
17 power to administer and enforce this subsection, to collect all  
18 taxes and penalties due under this subsection, to dispose of  
19 taxes and penalties so collected in the manner provided in this  
20 subsection, and to determine all rights to credit memoranda  
21 arising on account of the erroneous payment of a tax or penalty  
22 under this subsection. The Department shall deposit all taxes  
23 and penalties collected under this subsection into a special  
24 fund created for that purpose.

25 In the administration of and compliance with this  
26 subsection, the Department and persons who are subject to this

1 subsection (i) have the same rights, remedies, privileges,  
2 immunities, powers, and duties, (ii) are subject to the same  
3 conditions, restrictions, limitations, penalties, and  
4 definitions of terms, and (iii) shall employ the same modes of  
5 procedure as are set forth in Sections 1 through 10, 2 through  
6 2-70 (in respect to all provisions contained in those Sections  
7 other than the State rate of tax), 2a through 2h, 3 (except as  
8 to the disposition of taxes and penalties collected), 4, 5, 5a,  
9 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8,  
10 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act  
11 and all provisions of the Uniform Penalty and Interest Act as  
12 if those provisions were set forth in this subsection.

13 The certificate of registration that is issued by the  
14 Department to a retailer under the Retailers' Occupation Tax  
15 Act permits the retailer to engage in a business that is  
16 taxable without registering separately with the Department  
17 under an ordinance or resolution under this subsection.

18 Persons subject to any tax imposed under the authority  
19 granted in this subsection may reimburse themselves for their  
20 seller's tax liability by separately stating that tax as an  
21 additional charge, which may be stated in combination, in a  
22 single amount, with State tax that sellers are required to  
23 collect under the Use Tax Act, pursuant to any bracketed  
24 schedules set forth by the Department.

25 (b) If a tax has been imposed under subsection (a), then a  
26 service occupation tax must also be imposed at the same rate

1 upon all persons engaged, in the county, in the business of  
2 making sales of service, who, as an incident to making those  
3 sales of service, transfer tangible personal property within  
4 the county as an incident to a sale of service.

5 This tax may not be imposed on sales of food for human  
6 consumption that is to be consumed off the premises where it is  
7 sold (other than alcoholic beverages, soft drinks, and food  
8 prepared for immediate consumption) and prescription and  
9 non-prescription medicines, drugs, medical appliances and  
10 insulin, urine testing materials, syringes, and needles used by  
11 diabetics.

12 The tax imposed under this subsection and all civil  
13 penalties that may be assessed as an incident thereof shall be  
14 collected and enforced by the Department and deposited into a  
15 special fund created for that purpose. The Department has full  
16 power to administer and enforce this subsection, to collect all  
17 taxes and penalties due under this subsection, to dispose of  
18 taxes and penalties so collected in the manner provided in this  
19 subsection, and to determine all rights to credit memoranda  
20 arising on account of the erroneous payment of a tax or penalty  
21 under this subsection.

22 In the administration of and compliance with this  
23 subsection, the Department and persons who are subject to this  
24 subsection shall (i) have the same rights, remedies,  
25 privileges, immunities, powers and duties, (ii) be subject to  
26 the same conditions, restrictions, limitations, penalties and

1 definition of terms, and (iii) employ the same modes of  
2 procedure as are set forth in Sections 2 (except that that  
3 reference to State in the definition of supplier maintaining a  
4 place of business in this State means the county), 2a through  
5 2d, 3 through 3-50 (in respect to all provisions contained in  
6 those Sections other than the State rate of tax), 4 (except  
7 that the reference to the State shall be to the county), 5, 7,  
8 8 (except that the jurisdiction to which the tax is a debt to  
9 the extent indicated in that Section 8 is the county), 9  
10 (except as to the disposition of taxes and penalties  
11 collected), 10, 11, 12 (except the reference therein to Section  
12 2b of the Retailers' Occupation Tax Act), 13 (except that any  
13 reference to the State means the county), Section 15, 16, 17,  
14 18, 19, and 20 of the Service Occupation Tax Act and all  
15 provisions of the Uniform Penalty and Interest Act, as fully as  
16 if those provisions were set forth herein.

17 Persons subject to any tax imposed under the authority  
18 granted in this subsection may reimburse themselves for their  
19 serviceman's tax liability by separately stating the tax as an  
20 additional charge, which may be stated in combination, in a  
21 single amount, with State tax that servicemen are authorized to  
22 collect under the Service Use Tax Act, pursuant to any  
23 bracketed schedules set forth by the Department.

24 (c) The tax under this Section may not be imposed until, by  
25 ordinance or resolution of the county board, the question of  
26 imposing the tax has been submitted to the electors of the

1 county at a regular election and approved by a majority of the  
2 electors voting on the question. Upon a resolution by the  
3 county board or a resolution by school district boards that  
4 represent at least 51% of the student enrollment within the  
5 county, the county board must certify the question to the  
6 proper election authority in accordance with the Election Code.

7 The election authority must submit the question in  
8 substantially the following form:

9 Shall (name of county) be authorized to impose a  
10 retailers' occupation tax and a service occupation tax  
11 (commonly referred to as a "sales tax") at a rate of  
12 (insert rate) to be used exclusively for school facility  
13 purposes?

14 The election authority must record the votes as "Yes" or "No".

15 If a majority of the electors voting on the question vote  
16 in the affirmative, then the county may, thereafter, impose the  
17 tax.

18 For the purposes of this subsection (c), "enrollment" means  
19 the head count of the students residing in the county on the  
20 last school day of September of each year, which must be  
21 reported on the Illinois State Board of Education Public School  
22 Fall Enrollment/Housing Report.

23 (d) The Department shall immediately pay over to the State  
24 Treasurer, ex officio, as trustee, all taxes and penalties  
25 collected under this Section to be deposited into the School  
26 Facility Occupation Tax Fund, which shall be an unappropriated

1 trust fund held outside the State treasury.

2 On or before the 25th day of each calendar month, the  
3 Department shall prepare and certify to the Comptroller the  
4 disbursement of stated sums of money to the regional  
5 superintendents of schools in counties from which retailers or  
6 servicemen have paid taxes or penalties to the Department  
7 during the second preceding calendar month. The amount to be  
8 paid to each regional superintendent of schools and disbursed  
9 to him or her in accordance with 3-14.31 of the School Code, is  
10 equal to the amount (not including credit memoranda) collected  
11 from the county under this Section during the second preceding  
12 calendar month by the Department, (i) less 2% of that amount,  
13 which shall be deposited into the Tax Compliance and  
14 Administration Fund and shall be used by the Department,  
15 subject to appropriation, to cover the costs of the Department  
16 in administering and enforcing the provisions of this Section,  
17 on behalf of the county, (ii) plus an amount that the  
18 Department determines is necessary to offset any amounts that  
19 were erroneously paid to a different taxing body; (iii) less an  
20 amount equal to the amount of refunds made during the second  
21 preceding calendar month by the Department on behalf of the  
22 county; and (iv) less any amount that the Department determines  
23 is necessary to offset any amounts that were payable to a  
24 different taxing body but were erroneously paid to the county.  
25 When certifying the amount of a monthly disbursement to a  
26 regional superintendent of schools under this Section, the

1 Department shall increase or decrease the amounts by an amount  
2 necessary to offset any miscalculation of previous  
3 disbursements within the previous 6 months from the time a  
4 miscalculation is discovered.

5 Within 10 days after receipt by the Comptroller from the  
6 Department of the disbursement certification to the regional  
7 superintendents of the schools provided for in this Section,  
8 the Comptroller shall cause the orders to be drawn for the  
9 respective amounts in accordance with directions contained in  
10 the certification.

11 If the Department determines that a refund should be made  
12 under this Section to a claimant instead of issuing a credit  
13 memorandum, then the Department shall notify the Comptroller,  
14 who shall cause the order to be drawn for the amount specified  
15 and to the person named in the notification from the  
16 Department. The refund shall be paid by the Treasurer out of  
17 the School Facility Occupation Tax Fund.

18 (e) For the purposes of determining the local governmental  
19 unit whose tax is applicable, a retail sale by a producer of  
20 coal or another mineral mined in Illinois is a sale at retail  
21 at the place where the coal or other mineral mined in Illinois  
22 is extracted from the earth. This subsection does not apply to  
23 coal or another mineral when it is delivered or shipped by the  
24 seller to the purchaser at a point outside Illinois so that the  
25 sale is exempt under the United States Constitution as a sale  
26 in interstate or foreign commerce.

1 (f) Nothing in this Section may be construed to authorize a  
2 county board to impose a tax upon the privilege of engaging in  
3 any business that under the Constitution of the United States  
4 may not be made the subject of taxation by this State.

5 (g) If a county board imposes a tax under this Section,  
6 then the board may, by ordinance, discontinue or reduce the  
7 rate of the tax. If, however, a school board issues bonds that  
8 are secured ~~backed~~ by the proceeds of the tax under this  
9 Section, then the county board may not reduce the tax rate or  
10 discontinue the tax if that rate reduction or discontinuance  
11 would adversely affect ~~inhibit~~ the school board's ability to  
12 pay the principal and interest on those bonds as they become  
13 due. If the county board reduces the tax rate or discontinues  
14 the tax, then a referendum must be held in accordance with  
15 subsection (c) of this Section in order to increase the rate of  
16 the tax or to reimpose the discontinued tax. The State of  
17 Illinois pledges to and agrees with the holders of bonds  
18 secured by proceeds of the tax imposed under this Section that  
19 the State will not limit or alter the rights and powers vested  
20 in county boards by this Section so as to impair the terms of  
21 any contract made by school districts with such holders or in  
22 any way impair the rights and remedies of such holders until  
23 the bonds, together with interest thereon, with interest on any  
24 unpaid installments of interest, and all costs and expenses in  
25 connection with any action or proceedings by or on behalf of  
26 these holders, are fully met and discharged.

1           The results of any election that authorizes a proposition  
2 to impose a tax under this Section or to change the rate of the  
3 tax along with an ordinance imposing the tax, or any ordinance  
4 that lowers the rate or discontinues the tax, must be certified  
5 by the county clerk and filed with the Illinois Department of  
6 Revenue either (i) on or before the first day of April,  
7 whereupon the Department shall proceed to administer and  
8 enforce the tax or change in the rate as of the first day of  
9 July next following the filing; or (ii) on or before the first  
10 day of October, whereupon the Department shall proceed to  
11 administer and enforce the tax or change in the rate as of the  
12 first day of January next following the filing.

13           (h) For purposes of this Section, "school facility  
14 purposes" means the acquisition, development, construction,  
15 reconstruction, rehabilitation, improvement, financing,  
16 architectural planning, and installation of capital facilities  
17 consisting of buildings, structures, and durable equipment and  
18 for the acquisition and improvement of real property and  
19 interest in real property required, or expected to be required,  
20 in connection with the capital facilities. "School-facility  
21 purposes" also includes fire prevention, safety, energy  
22 conservation, disabled accessibility, school security, and  
23 specified repair purposes set forth under Section 17-2.11 of  
24 the School Code.

25           (i) This Section does not apply to Cook County.

26           (j) This Section may be cited as the County School Facility

1 Occupation Tax Law.

2 (Source: P.A. 95-675, eff. 10-11-07.)

3 Section 15. The School Code is amended by changing Sections  
4 3-14.31 and 10-22.36 as follows:

5 (105 ILCS 5/3-14.31)

6 Sec. 3-14.31. School facility occupation tax proceeds.

7 (a) Within 30 days after receiving any proceeds of a school  
8 facility occupation tax under Section 5-1006.7 of the Counties  
9 Code, each regional superintendent must disburse those  
10 proceeds to each school district that is located in the county  
11 in which the tax was collected.

12 (b) The proceeds must be disbursed on an enrollment basis  
13 and allocated based upon the number of each school district's  
14 resident pupils that reside within the county collecting the  
15 tax divided by the total number of resident students ~~for all~~  
16 ~~school districts~~ within the county.

17 (Source: P.A. 95-675, eff. 10-11-07.)

18 (105 ILCS 5/10-22.36) (from Ch. 122, par. 10-22.36)

19 Sec. 10-22.36. Buildings for school purposes. To build or  
20 purchase a building for school classroom or instructional  
21 purposes upon the approval of a majority of the voters upon the  
22 proposition at a referendum held for such purpose or in  
23 accordance with Section 17-2.11. The board may initiate such

1 referendum by resolution. The board shall certify the  
2 resolution and proposition to the proper election authority for  
3 submission in accordance with the general election law.

4 The questions of building one or more new buildings for  
5 school purposes or office facilities, and issuing bonds for the  
6 purpose of borrowing money to purchase one or more buildings or  
7 sites for such buildings or office sites, to build one or more  
8 new buildings for school purposes or office facilities or to  
9 make additions and improvements to existing school buildings,  
10 may be combined into one or more propositions on the ballot.

11 Before erecting, or purchasing or remodeling such a  
12 building the board shall submit the plans and specifications  
13 respecting heating, ventilating, lighting, seating, water  
14 supply, toilets and safety against fire to the regional  
15 superintendent of schools having supervision and control over  
16 the district, for approval in accordance with Section 2-3.12.

17 Notwithstanding any of the foregoing, no referendum shall  
18 be required if all or a portion of the purchase, construction,  
19 or building of any such building ~~is completed~~ (1) occurs while  
20 the building is being leased by the school district or (2) is  
21 paid with ~~with the expenditure of~~ (A) funds derived from the  
22 sale or disposition of other buildings, land, or structures of  
23 the school district or (B) funds received (i) as a grant under  
24 the School Construction Law, (ii) as gifts or donations,  
25 provided that no funds for such purposes ~~to complete such~~  
26 ~~building,~~ other than lease payments, are derived from the

1 district's bonded indebtedness or the tax levy of the district,  
2 or (iii) from the County School Facility Occupation Tax Law  
3 under Section 5-1006.7 of the Counties Code or from the  
4 proceeds of bonds secured by revenues obtained from the County  
5 School Facility Occupation Tax Law.  
6 (Source: P.A. 95-675, eff. 10-11-07.)".